## Exhibit G

## SULLIVAN & CROMWELL LLP

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May 25, 2007

By Facsimile

Paul C. Gluckow, Esq.,
Simpson Thacher & Bartlett LLP,
425 Lexington Avenue,
New York, NY 10017-3954.

Re: <u>Tax Protection Agreement Dispute</u>

Dear Paul:

I write regarding our phone conversation on Wednesday concerning the meaning of the term "nationally recognized independent public accounting firm" in Section 2(d) of the Tax Protection Agreement. Based on our conversation, my understanding is that you take the position that an accounting firm's past or present relationship to the parties to the dispute is irrelevant to whether that firm is "independent" under Section 2(d). Accordingly, you do not see the need to exchange information regarding nationally recognized accounting firms' relationships to the parties as part of the arbitrator selection process.

We disagree with this view. As you pointed out, "independent public accounting firm" is a common term of art. In our understanding, an accounting firm is generally referred to as "independent" if it complies with the standards for accounting firm independence prescribed by, among other sources, the rules of the SEC and the American Institute of Certified Public Accountants. Thus, to comply with Section 2(d), the parties need to tell each other which nationally recognized accounting firms are, to the parties' knowledge, "independent" with respect to the parties under those standards.

The parties likely will also need to exchange such information to comply with the applicable law and arbitral rules. For instance, under California law, arbitrators are required to disclose their professional relationships with the parties. See CRC ETHICS STDS. FOR NEUTRAL ARBITRATORS IN CONTRACTUAL ARB., STD. 7(d)(8). Moreover, Rule 7.1 of the International Institute for Conflict Prevention and Resolution Rules for Non-

Paul C. Gluckow, Esq.

-2-

Administered Arbitration, under which Mr. Angiolillo suggested that we proceed, provides that "[e]ach arbitrator shall be independent and impartial." The nationally recognized public accounting firms' relationships to the parties are plainly relevant to the determination of whether they are independent under these rules.

Please let me know if you are willing to exchange information regarding which nationally recognized public accounting firms meet the definition of "independent" under Section 2(d) of the Tax Protection Agreement. In addition, we continue to await receipt of the tax information that Blackstone has previously committed to provide to Ned Spieker.

Very truly yours!

Christopher R. Edgar

cc: Ned Spieker

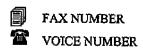
Bruce D. Angiolillo, Esq. (Simpson Thacher & Bartlett LLP)

Alison S. Ressler Michael H. Steinberg (Sullivan & Cromwell LLP)

## **FAX COVER PAGE**

## SULLIVAN & CROMWELL LLP

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Date: May 25, 2007

FROM:

SENDER'S NUMBER(S)

Christopher R. Edgar, Esq.

**\$ 650-461-5682** 

**650-461-5700** 

TO:

COMPANY

NUMBER(S)

 Paul c. Gluckow, Esq. Bruce D. Angiolillo, Esq. Simpson Thacher & Bartlett LLP

(212) 455-2502 (212) 455-2653

Message:

Number of pages sent (including cover sheet[s])

3

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